

**Illinois Department of Revenue  
Regulations**

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| <b>Title 86 Part 130 Section 130.2090 Sales to Railroad Companies</b> |
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.2090 Sales to Railroad Companies**

When persons who are engaged in the business of selling equipment, supplies or other tangible personal property sell any such tangible personal property to railroad companies for use or consumption, such persons are required to remit Retailers' occupation Tax to the Department on their gross receipts from such sales except when the sale qualifies for the rolling stock exemption described in Section 130.340 of this Part and in Section 150.310(a)(2) of the Use Tax Regulations; or the sale is of tangible personal property to a common carrier by rail which receives the physical possession of such property in Illinois, and which transports such property, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of such property to a destination outside Illinois for use outside Illinois.

(Source: Amended at 15 Ill. Reg. 6621, effective April 17, 1991)